

Schedule of Expenditures of Federal Awards

For the year ended June 30, 1998

Please provide the following information:

FRU number _____

FRU name _____

Federal Employer ID _____

Responsible official:

Name and title _____

Phone number _____

E-mail address _____

FAX number _____

Preparer:

Name and title _____

Phone number _____

E-mail address _____

FAX number _____

*Sample Letter of Representation
From Your Agency to the Office of the State Controller*

PREPARE ON AGENCY LETTERHEAD

(Date)

Mr. Edward Renfrow
State Controller
3512 Bush Street
Raleigh, North Carolina 27609-7509

Dear Mr. Renfrow:

In connection with your compilation of the North Carolina Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 199X for the purpose of presenting fairly the expenditures, we confirm, to the best of our knowledge and belief, the following representations related to (insert agency/university/community college name).

1. We are responsible for the fair presentation of the expenditures in conformity with and in compliance with rules and regulations of Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and for representing to the Office of the State Controller that the Schedule of Expenditures of Federal Awards has been prepared accordingly.
2. The financial records and data related to the Schedule of Expenditures of Federal Awards are available for the State Auditor.
3. We are responsible for complying with the requirements of the Single Audit Act Amendments of 1996, OMB Circular A-133, and any other applicable laws and regulations and provisions of contracts and grant agreements.
4. We have identified in the Schedule of Expenditures of Federal Awards all awards provided by federal agencies in the form of grants, contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, insurance and other assistance received for the purpose of administering federal programs.
5. We have identified, and complied with in all material respects, the compliance requirements set forth in the OMB Circular A-133 *Compliance Supplement*.
6. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
7. We have adopted and maintained an internal control system to provide reasonable assurance that financial awards programs are administered in accordance with applicable laws and regulations and provisions of contracts and grant agreements. We believe the internal control system is adequate and is functioning as intended.

8. We have identified and disclosed to the State Auditor all amounts questioned, as well as known violations of requirements that, if not complied with, could have a material effect on a program identified as major in the Schedule of Expenditures of Federal Awards.
9. With respect to subrecipients: [Omit this item if there are no subrecipients.]
- a) We have monitored subrecipients to determine that the subrecipients expend financial awards in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133.
 - b) We have ensured that subrecipients expending \$300,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements of OMB Circular A-133.
 - c) We have ensured that subrecipients expending less than \$300,000 during the subrecipient's fiscal year have not charged the cost of any audit to a federal program, except as might be related to the cost of limited scope audits to monitor subrecipients in accordance with OMB Circular A-133, section 230.
 - d) We have taken appropriate corrective action on a timely basis after receipt of a subrecipient's auditor's report that identifies noncompliance with federal laws and regulations.
 - e) We have considered the results of subrecipients' audits and made any necessary adjustments to our own books and records.

Responsible Officials:

(Insert Name), Director
(Name of Agency)

(Insert Name),
(Title; i.e.; Chief Fiscal Officer)